

**APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURE REAL PROPERTY TO BE VALUED BASED ON USE.**

GEORGETOWN COUNTY ASSESSOR'S OFFICE  
 P.O. BOX 421270  
 GEORGETOWN, SOUTH CAROLINA 29442  
 PHONE: (843) 545-3017

**— IMPORTANT —**

THIS APPLICATION MUST BE FILED IN ORDER TO RECEIVE THE SPECIAL ASSESSMENT.  
 SEE REVERSE SIDE FOR FILING QUALIFICATIONS AND ADDITIONAL FILING INSTRUCTIONS.

NAME AND MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION AND LEGAL DESCRIPTION	PRESENT CLASSIFICATION
		TAX YEAR

PROPERTY OWNER \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_  
 PROPERTY OWNER OR (SPOUSE'S NAME) \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_

IF MORE THAN TWO (2) OWNERS, ATTACH A SEPARATE SHEET WITH ABOVE INFORMATION ON EACH OWNER.

Total number of acres in tract \_\_\_\_\_

Timberland Yes \_\_\_\_\_ No \_\_\_\_\_ Number of Acres \_\_\_\_\_  
 Cropland Yes \_\_\_\_\_ No \_\_\_\_\_ Number of Acres \_\_\_\_\_  
 Legal Residence Yes \_\_\_\_\_ No \_\_\_\_\_ Number of Acres \_\_\_\_\_  
 Other use Yes \_\_\_\_\_ No \_\_\_\_\_ Number of Acres \_\_\_\_\_

Are there any mobile homes on this property? Yes \_\_\_\_\_ No \_\_\_\_\_ if Yes, Name, address and decal number of each Mobile Home (attach sheet if necessary)

If this is a timber tract and size is less than 5 acres, do you own any other timberland tracts which are contiguous to or under the same management system as this tract? Yes \_\_\_\_\_ No \_\_\_\_\_ TMS # \_\_\_\_\_

Do you own any other non-timberland tracts which qualify as agriculture real property? Yes \_\_\_\_\_ No \_\_\_\_\_

Did you have a annual gross farm income of \$1,000 or more? Yes \_\_\_\_\_ No \_\_\_\_\_

Is any portion of the entire tract being used for other than agriculture profit? Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes, explain \_\_\_\_\_

Did you file a farm income tax return? Yes \_\_\_\_\_ No \_\_\_\_\_

It is unlawful for a person to knowingly and willfully make a false statement on this application. A person violating the provisions of this section is guilty of a misdemeanor and upon conviction, must be fined not more than \$200. In making this application, I certify the property which is the subject of this application meets the requirements to qualify as agriculture real property as of January 1 of the current tax year. I also authorize the Assessor to verify farm income with the Department of Revenue and Taxation, the Internal Revenue Service, or the Agricultural Stabilization and Conservation Service.

Date \_\_\_\_\_ Signature of Owner or Agent \_\_\_\_\_ Telephone \_\_\_\_\_

TAX MAP NUMBER		
DISTRICT	MAP	LOT

## **APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY**

### **QUALIFICATIONS - REQUIREMENT**

Agricultural real property which is actually used for such purposes and meets certain size or income restrictions, not including, however, a corporation which is the owner or lessee except for certain corporations which do not:

1. Have more than 10 shareholders
2. Have as a shareholder a person (other than an estate) who is not an individual
3. Have a nonresident alien as a shareholder; and
4. Have more than one class of stock

Timberland tracts must be at least five acres. Tracts of timberland must be devoted actively to growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met.

1. The tract is contiguous to another timberland tract of at least five acres.
2. The tract is under the same management system as another qualifying timberland tract.
3. The tract is owned in combination with nontimberland tracts that qualify as agricultural real property.

Nontimberland (cropland) tracts must be at least 10 acres. Tracts of nontimberland less than 10 acres qualify if any of the following are met:

1. Contiguous tracts with identical ownership meet the minimum acreage requirement when added together.
2. The person making application earned at least \$1,000 gross farm income in at least three of the past five years or at least three of the first five years if this is an initial application.
3. The property has been owned by current owner or an immediate family member of the current owner for at least ten years ending January 1, 1994 and the property is classified as agricultural real property for tax year 1994.

### **DEFINITION OF AGRICULTURAL REAL PROPERTY**

Agricultural real property shall mean any tract of real property which is used to raise, harvest or store crops, feed, breed or manage livestock, or to produce plants, trees, fowl or animals useful to man, including the preparation of the products raised thereon for man's use and disposed of by marketing or other means. It includes but is not limited to such real property used for agricultural, grazing, horticulture, forestry, dairying, and mariculture. In the event at least 50% of real property tract shall qualify as "agricultural real property", the entire tract shall be so classified, provided no other business for profit is being operated thereon. The term "agricultural real property" shall not include any property used as the residence of the owner or others in that the taxation of such property is specifically provided for in Section 2 (C) and (E) of Act 208.

### **RETURN THIS APPLICATION NOW**

**THIS APPLICATION MUST BE FILED ON OR BEFORE THE FIRST PENALTY DATE OF JANUARY 16. IF YOUR APPLICATION IS FILED AFTER THAT DATE, IT WILL BE DENIED FOR THAT TAX YEAR.**